

☐ Schedule A - Report of All Tobacco Products acquired by wholesalers or imported by unclassified acquirers (Line 2)☐ Schedule B - Sales to U.S. Agencies (Line 6)

☐ Schedule C(R) - Unsalable Returns to out-state manufacturers (must be filed in duplicate) (enter on Line 4)

☐ Schedule C(T) - Transfers from Michigan into other states (ex: sales, shipments, transfers or salable returns to distributors)
(file in duplicate) (enter on Line 5)

☐ Schedule D - Tax paid sales to other licensees (Line 24)☐ Schedule F - Imports into Michigan by a licensed wholesaler (Line 2)☐ Schedule G - Tax-paid purchases from other wholesalers (Line 23)

☐ Schedule H - Untaxed cigarettes or other tobacco products sold to Michigan licensed wholesalers (Line 8 - see instructions on page 2.)

a. Invoice Date	b. Invoice Number	c. Name & Address of person the Tobacco Products were purchased from, shipped, sold or transferred to	d. Number of Cigarettes (Not packs, cartons or cases)	e. Wholesale Price of OTP Purchases/Imports
		TOTAL		

IMPORTANT: Carry totals forward from this schedule to Form 322, *Michigan Tobacco Products Tax Return*.

Form 2382 Instructions

Michigan Multiple Tobacco Products Tax Schedule

Report each invoice on a separate line on the *Michigan Multiple Tobacco Products Tax Schedules*. Enter the total number of cigarettes from each invoice in column d and/or the wholesale price of other tobacco products from each invoice in column e. If additional pages are needed, carry forward totals to the next page.

Deductions reported on the *Michigan Tobacco Products Tax Return* (Form 322) will be disallowed if the supporting schedules are not filed with the return.

Schedule A - Report of All Tobacco Products Acquired by Wholesalers or Imported by Unclassified Acquirers.

Every wholesaler and unclassified acquirer must report all cigarettes and other tobacco products purchased to include products identified as "roll-your-own" purchased or otherwise acquired tax-free on Schedule K (Form 3669). Wholesalers enter the supplier's name and address in column c; Unclassified Acquirers enter suppliers name and address, if they are a retailer purchasing from an unlicensed out-of-state source, a prison store, or a direct buying vending machine operator. **Unclassified Acquirers located outside of Michigan who ship to Michigan customers, licensed or unlicensed, must enter their customers' names and addresses in column c.** Schedule A will include untaxed cigarettes sold to Michigan licensed wholesalers. Forward final total of column d to line 2, column I, Form 322 and final total of column e to line 2, column II of Form 322.

Note: Wholesalers also include totals from Schedule F on line 2 of Form 322 (if applicable).

Schedule B - Sales to U.S. Agencies. Each Schedule B sale must be made to an authorized official of the U.S. government. Sales to the State of Michigan or its agencies are taxable. Enter the name of the branch of the U.S. government the sale was made to in column c. Forward final total of column d to line 6, column I, Form 322 and final total of column e to line 6, column II of Form 322.

Schedule C(R) - Transfers From Michigan Into Other States that are unsalable returns to the manufacturer or distributor. Must complete Form 3383, Request for Stamp Inspection and have Treasury Approval before returning product to manufacturer or distributor. Credit memos must be included with Schedule C(R) in order to take deduction. Complete a separate Schedule C(R) for each state. Complete columns a - e. Enter the total of column d to line 4, column I of Form 322. Enter the total of column e to line 4, column II of Form 322.

Schedule C(T) - Transfers From Michigan Into Other States that are sold, transferred, shipped or salable

returns to a distributor into another state. Complete a separate Schedule C(T) for each state. Complete columns a - e. Enter the total of column d to line 5, column I of Form 322. Enter the total of column e to line 5, column II of Form 322.

Schedule D - Tax-Paid Sales to Other Licensees. Report **tax-paid** sales to other wholesalers on Schedule D. Out-of-state unclassified acquirers report all sales to Michigan customers. Enter the name and address of the wholesaler or Michigan customer sold to in column c. Forward final total of column d to line 24, column I, Form 322 and final total of column e to line 24, column II of Form 322.

Schedule E - Physical Inventory of Tobacco Products in Michigan (Form 47) is a separate schedule and is not included on Form 2382. See Schedule E for instructions.

Schedule F - Imports Into Michigan by a Licensed Wholesaler. Do not include purchases from a licensed manufacturer of tobacco products on Schedule F. Enter the supplier's name in column c. Forward final total of column d to line 2, column I, Form 322 and final total of column e to line 2, column II of Form 322.

Schedule G - Tax-Paid Purchases From Other Wholesalers. All tobacco products purchased from other wholesalers must be made on a tax-paid basis and reported on Schedule G.

Enter the name and address of the wholesaler tobacco products were purchased from in column c. Forward final total of column d to line 23, column I, Form 322 and final total of column e to line 23, column II of Form 322.

Schedule H - Untaxed Cigarettes or Other Tobacco Products Sold to Michigan Wholesalers. To be completed only by Unclassified Acquirer-Importers. Column C must indicate the Michigan licensed wholesalers to whom unstamped, untaxed cigarettes or other tobacco products have been sold. Carry the total forward to line 8, Column I or II of Form 322. **(These cigarettes and other tobacco products will also be included in Schedule A).** File Schedule H in duplicate.